

**QR Properties, LLC
32 Sandy Pine Road
Templeton, MA 01468**

July 19, 2011

John Murray, III
Tax Collector
Town of Acton
472 Main Street
Acton, MA 01720

Re: QR Properties, LLC

Dear Mr. Murray:

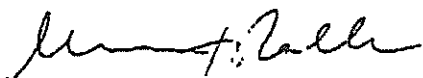
This will confirm QR's plan for payment of unpaid real estate taxes to the Town of Acton:

1. On or before July 28, 2011, QR will pay, in accordance with the Bankruptcy Court Order dated June 30, 2011, all real estate taxes that have become due the Town since November 3, 2010, other than post-petition interest on prepetition taxes.
2. QR will pay, on or before September 30, 2011, all prepetition and post-petition real estate taxes and other amounts unpaid as of September 30, 2011 including, without limitation, all interest on both pre-petition and post-petition taxes, statutory penalties and fees. Such payment will be made in accordance with QR's bankruptcy plan of reorganization.

We understand that this letter will be provided to the Planning Board, the Conservation Commission, and the Board of Health.

Thank you for your assistance in this matter.

Very truly yours,



Michael F. Rolla, Manager